#### NEW HAMPSHIRE RETIREMENT SYSTEM, 4 CHENELL DRIVE, CONCORD NH 03301-8509

### REQUEST FOR PRIOR SERVICE CALCULATION UNDER THE PROVISIONS OF RSA 100-A:22 MODIFICATIONS

**INSTRUCTIONS AND GENERAL INFORMATION**: Any person in service who elects to become a member of NHRS within one year after the effective date of the employer's election to participate may petition to receive service credit for any previous full-time work with that employer. The service credit may be purchased by the employer or by the employee. The cost is based on that person's current annual base salary, multiplied by the sum of current employee and employer contribution rates, multiplied by the period of prior service to be purchased.

## If the employee is purchasing prior service credit:

- The cost must be paid in one lump sum. The service may be purchased with:
  - A trustee to trustee transfer from a Section 403(b) or 457 plan,
  - · Other post tax dollars, or
  - A combination of a trustee to trustee transfer from a Section 403(b) or 457 plan and other post tax dollars
- 2. The payment will be deposited to the member's account.
- 3. The purchase may be initiated anytime prior to retirement.

#### If the employer is purchasing prior service credit:

- 1. The cost may be amortized for up to 20 years.
- 2. The service must be purchased with employer funds.
- The payment will be deposited to the credit of the employer fund.

# CONDITIONS FOR PURCHASING MODIFICATIONS SERVICE WITH A TRUSTEE TO TRUSTEE TRANSFER FROM A SECTION 403(b) OR 457 GOVERNMENTAL DEFERRED COMPENSATION PLAN INFORMATIONAL SECTION:

- The amount to be transferred shall not exceed the amount of the total cost as determined by the NHRS.
- Transfer checks with a value greater than the amount necessary to reinstate the previously withdrawn NHRS service credit will be returned to the 457 or 403(b) plan administrator.
- The member will be responsible for any tax liability when the transferred funds are distributed.
- Form CNHRS 61 must be certified by the Section 457 or 403(b) plan administrator and returned to the NHRS with the transfer check
- Checks will be returned to the plan administrator if Form CNHRS61is not enclosed or certified.
- Service credit will not be granted until payment has been made in full.
- The member must sign and return Form CNHRS60 to the NHRS indicating his payment choice prior to initiating a trustee to trustee transfer.

PART I - MEMBER INFORMATION		
Name	Address	
SS Number	Phone # <u>Home</u> <u>Work</u>	Prior service period: From / / To / / mo day yr
PART II - VERIFICATION OF EMPLOYEE INFORMATION AND PAYMENT OPTION (To be completed by employer)		
Employer Name		Phone Number:
Address:		
Please provide the following information about the employee identified in Part I:  • Date of full-time hire: / / / / / / / / / / / / / / / / / / /		
<ul> <li>Regular yearly work schedule (Check one) 10 month 12 month Other, please define</li></ul>		
		, certify the information provided on this form is accurate and
complete.  Print Name & Title of Person Completing This Form		
Certify	ing Officer's Signature	Date
PART III - MEMBER'S REQUEST FOR COST CALCULATION (To be completed by employee when employer is unwilling or unable to purchase service)		
I, request a cost calculation for the period of prior service stated because my  Print Name  Employer is unwilling or unable to make the purchase on my behalf at this time		
Member's	s Signature	